

EXHIBIT 2



**Department of the Treasury
Internal Revenue Service
Privacy, Governmental Liaison and Disclosure
Centralized Processing Unit**

Stop 93A
PO Box 621506
Atlanta, GA 30362

Clint Massengill
Cooley LLP
55 Hudson Yards
New York, NY 10001-2157

Date:
July 14, 2020
Employee name:
F. P. Bones
Employee ID number:
1000148434
Telephone number:
470-769-2491
Fax number:
855-203-7003
Case number:
2020-03237
Re: Stanley D Crow

Dear Clint Massengill:

This is in response to your Freedom of Information Act (FOIA) request dated June 22, 2020, received in our office on June 22, 2020.

You asked for a complete copy of the Case Activity Record since February 22, 2019, with respect to the examination of Stanley D. Crow.

I'm unable to provide the information you requested by July 21, 2020, which is the 20 business-day period allowed by law. In certain circumstances, the FOIA allows for an additional 10-day statutory extension.

I need additional time to:

- Search for and collect the requested records from other locations
- Search for, collect, and review a large volume of records
- Consult with another agency or Treasury component
- Consult with another IRS office

As part of this extension, the statutory response date will be extended to August 4, 2020. Unfortunately, I will still be unable to respond to you by the extended statutory response date.

I need additional time to consult with another IRS office and review records. I expect to complete your request by August 28, 2020. You don't need to reply to this letter if you agree to the extended response date. Please consider contacting me to arrange an alternative time frame for processing the request or limit the scope of your FOIA request, which may reduce the time in processing your request.

Please be aware that extending the time for responding to your request will not delay or postpone any administrative, examination, investigation, or collection action.

Pursuant to 26 CFR § 601.702, there is no right to an administrative appeal for failure to meet the statutory 20 business day, or additional 10 business day, time limits for response.

However, you do have the right to file suit for a judicial review. You can file suit after August 4, 2020. File your suit in the U.S. District Court:

- Where you reside or have your principal place of business
- Where the records are located, or
- In the District of Columbia

Rule 4(i)(1)(C), of the Federal Rules of Civil Procedure, also requires you to send by certified or registered mail IRS a copy of the summons and complaint to the IRS, as well as to the Attorney General, and the United States Attorney for the district in which the action is brought or a copy of the summons and complaint may also be hand-delivered to the United States Attorney. You must send the IRS copies, by registered or certified or registered mail, to:

Attention: CC: PA: Br 6/7
Commissioner of Internal Revenue
1111 Constitution Avenue, NW
Washington, D.C. 20224

I apologize for any inconvenience this delay may cause.

If you would like to discuss our response, you have the right to contact the FOIA public liaison, Summer Sutherland, at:

(801) 620-2149

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues. If you need assistance with tax-related issues, you can call the IRS at 800-829-1040.

If you have questions, you can contact the person at the telephone number at the top of this letter.

Sincerely,



Disclosure Specialist
Disclosure Office 05